

## DATA ITEM DESCRIPTION

**Title:** Functional Cost-Hour Report (DD Form 1921-1)

**Number:** DI-FNCL-81566

**Approval Date:** 19991022

**AMSC NUMBER:** D7334

**Limitation:**

**DTIC Applicable:**

**GIDEP Applicable:**

**Office of Primary Responsibility:** (D) OSD/PA&E/CAIG

**Applicable Forms:** DD Form 1921-1 (OMB Control No. 0704188); 40 hours

**Use/relationship:** This DID supersedes DID DI-F-6007, Functional Cost-Hour Report (DD Form 1921-1). The Functional Cost-Hour Report will be used to obtain essential cost data from contractors for the purpose of establishing a cost database. The database will be used to: 1. prepare program cost estimates for major systems reviewed by the Defense Acquisition Board (DAB) and other Component reviewed programs; 2. develop independent government contract estimates in support of cost and price analyses; and 3. develop estimates to support Analysis of Alternatives (AOAs), Cost as an Independent Variable (CAIV), and long range planning efforts.

- a. Information to be acquired through these data will include actual incurred costs and estimated incurred costs at completion for each selected work breakdown structure (WBS) element. Costs will be further broken out by functional category (i.e., engineering, tooling quality control, manufacturing, and other). Each functional area is broken out direct labor hours and by cost category (e.g. direct labor, material, and overhead). Separate reports are prepared for recurring and non-recurring costs. General and Administrative (G&A), and profit or fee are shown separately at the bottom of the report and are used by airframe subcontractors and for all contracts and subcontracts when total contract costs are being reported.
- b. The 1921-1 reporting requirement must satisfy two conditions. First, it only applies to acquisition category (ACAT) program contracts or subcontracts valued over \$40 million (in FY 1996 dollars). Contracts priced between \$6 million and \$40 million (in FY 1996 dollars) are subject to CCDR reporting requirements when the CIPT determines, and the CAIG agrees that they are high-risk or high-technical-interest items. Contracts priced below \$6 million (in FY 1996 dollars) are not subject to CCDR reporting. Second, the 1921-1 requirement is limited to selected reporting elements that are high cost, high risk, or high technological interest. Reporting frequency is tied to program estimating needs as determined by the program manager and the CIPT for ACAT I programs and the program manager and the responsible Component reviewing authority for ACAT II and III programs. Frequency for ACAT I programs typically will be the same as is specified for the Cost Data Summary Reports (DD Form 1921) on that particular contract.
- c. This DID summarizes the format and content preparation instructions to support the specific data and frequency requirements specified in the contract. This report is one of three Contractor Cost Data Reporting (CCDR) formats and is related to the two other reports, the Cost Data Summary, DD Form 1921 (DID DI-FNCL-81565) and the Progress Curve Report, DD Form 1921-2 (DID DI-FNCL-81567). All three reports are available for inclusion on any given contract that meets the criteria specified above and any other conditions specified for a particular report.

**Requirements:**

1. Reference documents. DoD Regulation 5000.2-R, "Mandatory Procedures for Major Defense Acquisition Programs (MDAPs) and Major Automated Information Systems (MAIS)," provides mandatory acquisition procedures for MDAP and MAIS programs for translating mission needs into stable, affordable, and well-managed programs. Section 6.4.1 of DoD 5000.2-R provides specific CCDR policies. Detailed instructions for preparing the Cost Data Summary Report are contained in Chapter 4 of the CCDR Manual, DoD 5000.4-M-1, dated April 1999.
2. Format. The report will be completed using DD Form 1921 and will be submitted electronically in accordance with Chapter 2 of DOD 5000.4-M-1.
3. End of DI-FNCL-81566.